

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

UNITED STATES OF AMERICA,

Petitioner,

vs.

GEORGE E. FOX,

Respondent.

4:14CV3211

ORDER

This matter is before the court on the government's Petition for Judicial Approval of Levy Upon Principal Residence (Filing No. 1). The government petitions the court for an order approving an administrative levy by the Internal Revenue Service upon the principal residence of George E. Fox (Mr. Fox), located at 201 N. Elm Street, Tilden, Nebraska, 68781 (the property), pursuant to 26 U.S.C. § 6334(e). The court held a hearing on this matter on March 6, 2015. Mr. Fox, representing himself, and Natalie M. Loebner, representing the government, were present for the hearing. The parties represented Mr. Fox made an initial payment of his tax liabilities, by personal checks, prior to the hearing and that the remainder of his liabilities would be paid within ninety (90) days.¹ Upon consideration of the United States' Reply to Response to Petition For Judicial Approval of Levy Upon Principal Residence (Filing No. 7), the Petition for Judicial Approval of Levy Upon Principal Residence (Filing No. 1), the Declaration in Support of the Petition for Judicial Approval of Levy Upon Principal Residence, executed by former IRS Revenue Officer Phil Ubben (Filing No. 1-1), and the parties' representations during the hearing,

IT IS ORDERED:

1. Pursuant to 26 U.S.C. § 6334 and 26 C.F.R. § 301.6334-1(d), the Petition for Judicial Approval of Levy Upon Principal Residence (Filing No. 1) is granted.

2. The Internal Revenue Service may levy upon George E. Fox's interest in his principal residence to satisfy part or all of his unpaid federal income tax liability for the tax years 2001, 2003, 2004, 2006, 2007, 2008, and 2009. Based on the parties'

¹ Ninety (90) days from March 6, 2015, is June 4, 2015.

agreement to allow George E. Fox ninety (90) days to pay the remainder of his tax liabilities, the levy shall not be executed until after June 4, 2015, if necessary. The levy may be executed by any authorized officer of the Internal Revenue Service. The property is legally described as follows:

The West 130 feet of Tax Lot 6 and the North 39.7 feet of the West 130 feet of Tax Lot 7 all in the SE 1/4SW1/4 of Section 18, Township 24 North, Range 4 West of the 6th P.M., Madison County Nebraska and part of Outlet "F" of Pioneer Townsite Company's Subdivision to Tilden, Madison County, Nebraska, described as follows: Beginning at a point 643.5 feet South of the Northeast Corner of the SW1/4SW1/4 of Section 18, Township 24 North, Range 4 West of the 6th P.M., Madison County, Nebraska, thence West 33 feet, thence South 56.2 feet, thence East 33 feet, thence North 56.2 feet to the point of beginning.

AND

The South 56 feet of the West 130 feet of Tax Lot 7 in the SE1/4SW1/4 of Section 18, Township 24 North, Range 4 West of the 6th P.M., Tilden, Madison County, Nebraska, and the East 33 feet of the Out Lot "F" of Pioneer Townsite Company's Subdivision to Tilden, Madison County, Nebraska, adjoining said Tax Lot on the West, more particularly described as follows: Commencing at a point 699.7 feet South of the Northeast Corner of the SW1/4SW1/4 of Section 18, Township 24 North, Range 4 West of the 6th P.M., thence South 56 feet, thence West 33 feet, thence North 56 feet, thence East 33 feet to the place of beginning.

AND

The West 134.4 feet of Tax Lot 8, except that part for State highway, in the Southeast Quarter of the Southwest Quarter of Section 18, Township 24 North, Range 4 West of the 6th P.M., Town of Tilden, Madison County, Nebraska, and that portion of Outlots D, E, & F lying east of Elm Street in Tilden, Madison County, Nebraska, extending South 80.28 feet and 33 feet East of Outlot F, less that part of the State of Nebraska in Tilden, Madison County, Nebraska.

3. The Clerk of the Court shall mail a copy of this Order to:

George E. Fox
P.O. Box 282
Tilden, NE 68781-0282

George E. Fox
203 North Elm Street
Tilden, NE 68781

4. George E. Fox's Objection to Petition (Filing No. 4) is overruled.

ADMONITION

Pursuant to NECivR 72.2 any objection to this Order shall be filed with the Clerk of the Court within fourteen (14) days after being served with a copy of this Order. Failure to timely object may constitute a waiver of any objection. The brief in support of any objection shall be filed at the time of filing such objection. Failure to file a brief in support of any objection may be deemed an abandonment of the objection.

Dated this 9th day of March, 2015.

BY THE COURT:

s/ Thomas D. Thalken
United States Magistrate Judge